

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	
)	Civil No. 06cv2635-IEG(AJB)
Petitioner,)	
)	
v.)	Order Denying Government's Motion for
)	Contempt [Doc. No. 8]
AARON B. JOHNSON AND TANYA JOHNSON,)	
)	
Respondents.)	

On January 23, 2007, the Court entered an order enforcing four IRS summonses served upon Respondents on May 1, 2006. On March 1, 2007, the government filed a motion to hold Respondents in contempt arguing Respondents had failed to comply with the Court's January 23, 2007 order. Following a hearing held on May 30, 2007, the Court issued an order on June 11, 2007, staying decision on the government's motion for contempt and requiring Respondents to produce certain specified documents.

Between May 18, 2007 and July 30, 2007, the Respondents provided Revenue Officer Erin Kelly with numerous documents. On August 15, 2007, the government filed a status report arguing Respondents had not produced all remaining responsive documents and asking that the Court grant its motion for contempt. On September 6, 2007, Respondents filed a response to the government's status report. Respondents argue they have made all reasonable efforts to comply with the Court's orders and that the remaining documents sought by the government are either not in their possession or control or were not called for by the Court's orders. Upon review, the


1 Court concludes no further hearing is necessary.

2 With regard to each category of documents discussed by Revenue Officer Erin Kelly in
3 her declaration, it appears Respondents have either provided such documents or have provided a
4 certified letter stating documents are unavailable. Respondent has provided the name and
5 telephone number of representatives of each of the financial institutions so that Revenue Officer
6 Kelly can verify this information. In addition, Respondent has provided copies of documents
7 showing that Ms. Johnson's parents own the home in which Respondents live and pay the
8 mortgage. Respondents have clarified they do not, in fact, make any rent payments to Ms.
9 Johnson's parents. Respondents have produced some of the loan and mortgage documents
10 which Ms. Johnson's parents have voluntarily provided, along with signed declarations from Ms.
11 Johnson's parents, but state they are unable to provide copies of bank statements and similar
12 documents from Ms. Johnson's parents.

13 To the extent Revenue Officer Kelly has outstanding questions about recently produced
14 documents, the Court orders Respondents to make themselves available to meet with Ms. Kelly
15 within two weeks of the filing of this order. To the extent the government continues to seek
16 documents from Ms. Johnson's parents, it can issue a new summons to them for that purpose.
17 Otherwise, the Court finds Respondents have made reasonable efforts to comply with the Court's
18 orders and produce all documents responsive to the summonses. The government's motion for
19 contempt is DENIED. The Clerk may close the case at this time.

20 IT IS SO ORDERED.

21 **DATED: September 25, 2007**

22 
23 **IRMA E. GONZALEZ, Chief Judge**
United States District Court

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